DEPARTMENTAL CONTROL REVIEW CASH DISBURSEMENTS SEGREGATION OF DUTIES MATRIX

Department:	
Audit #:	
Preparer:	Date:
Reviewer:	Date:

Interviewee: Title:

	EMPLOYEE NAME							
	A	В	C	D	E	F	G	Н
Purchasing/Receiving:								
 Approves requisitions and requests for purchases. 								
2. Makes purchases for dept./agency.								
3. Receives shipments.								
Disbursing:								
4. Reviews/approves disbursement (request for check, invoice, claim, etc.).								
5. Matches invoice to purchase order and receiving report prior to disbursement.								
6. Prepares checks for disbursements.								
7. Signs checks.								
8. Mails/distributes signed checks.								
9. Initiates wire transfer disbursements.								
10. Approves wire transfer disbursements.								
11. Processes wire transfer disbursements.								
Recording:								
12. Records disbursement on general ledger.								
13. Maintains purchases journal.								
14. Maintains accounts payable records.								
Safeguarding:								
15. Has custody of the unused check stock inventory.								

Legend for Segregation of Duties Matrix (Employee Name/Title):

A	E	
В	F	
C	G	
D	Н	